

2020

CERTIFICATE

To the Clerk of Ellis County, State of Kansas

We, the undersigned, officers of

City of Schoenchen

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	61,300	8,300 7.735
Debt Service	10-113	8	22,905	17,500 16.308
Library	12-1220	8		
Special Highway		9	40,548	
Refuse		9	25,000	
Sewer		10	70,400	
Revenue Reserve		10	20,500	
Totals		xxxxxx	240,653	25,800 24.043
Budget Summary		11		County Clerk's Use Only
Neighborhood Revitalization				1,099,152
				Nov 1, 2019 Total
				Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

25,808
NO

Assisted by:

Howard R Sloan, CPA

Address:

PO Box 1312

Hays, KS 67601-1312

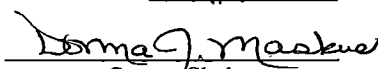
Email:

hsloan@ruraltel.net


Jason Schneider, Clerk


Kevin Bieker, Mayor

Date Attested: Nov. 12 2019


County Clerk

City of Schoenchen

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 24,000
2. Library levy in 2019 budget	- \$ 0
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 24,000

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 8,140	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 71,596	
5b. Personal property 2018	- 22,657	
5c. Increase in personal property (5a minus 5b)	+ 48,939	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 4,001	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	61,080	
11. Total estimated valuation July 1, 2019	1,073,145	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0604	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,448	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 360	
16. Total Percentage Adjustments	\$ 1,808	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>17,500</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>17,500</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>0</u>	
Law enforcement expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
24. Fire protection expenses - 2020 budget:		+	<u>0</u>	
Fire protection expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>	
(Do not include building construction or remodeling costs)				
26. Total Revenue Adjustments			<u>0</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	0
Other tax entity levy - 2020 budget:	+	0
Other tax entity levy - 2020 budget:	+	0
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	0
30. Total Computed Tax Levy		<u>25,808</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement #DIV/0!

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	360
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>360</u>

Exemption from Election Requirement Yes

City of Schoenchen

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,500	1,203	47	14	95	10
Debt Service	17,500	3,239	127	37	257	27
Library						
TOTAL	24,000	4,442	174	51	352	37

County Treas Motor Vehicle Estimate 4,442

County Treas Recreational Vehicle Estimate 174

County Treas 16/20M Vehicle Estimate 51

County Treas Commercial Vehicle Tax Estimate 352

County Treas Watercraft Tax Estimate 37

Motor Vehicle Factor 0.18508

Recreational Vehicle Factor 0.00725

16/20 Vehicle Factor 0.00213

Commercial Vehicle Factor 0.01467

Watercraft Factor 0.00154

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Sewer Utility	Revenue Reserve	2,040	3,660	4,200	KSA 12-631p
	Totals	2,040	3,660	4,200	
	Adjustments*				
	Adjusted Totals	2,040	3,660	4,200	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Schoenchen

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street Improvement	7/15/2010	9/1/2025	4.50	200,000	115,000	March		2,587		2,250	
						September	September	2,588	15,000	2,250	15,000
Total G.O. Bonds					115,000			5,175	15,000	4,500	15,000
Revenue Bonds:											
Sewer Improvement	1/15/2019	3/1/2038	1.81	260,472	247,294	March	March	2,269	5,493	2,200	5,562
						September	September	2,250	5,512	2,150	5,612
Total Revenue Bonds					247,294			4,519	11,005	4,350	11,174
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					362,294			9,694	26,005	8,850	26,174

City of Schoenchen

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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
				NONE			
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Schoenchen

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	27,690	34,268	41,518
Receipts:			
Ad Valorem Tax	6,104	6,500	xxxxxxxxxxxxxxxx
Delinquent Tax	45		
Motor Vehicle Tax	1,529	1,500	1,203
Recreational Vehicle Tax	67	50	47
16/20M Vehicle Tax	11		14
Commercial Vehicle Tax	172	100	95
Watercraft Tax			10
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	13,365	10,000	10,000
Franchise Tax			
Licenses	276	100	113
Building Permits			
State of Kansas			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	21,569	18,250	11,482
Resources Available:	49,259	52,518	53,000
Expenditures:			
Salaries & Wages	3,275	4,000	10,000
Professional Fees	2,105	500	5,000
Utilities	2,178	2,000	3,800
Office Supplies	1,333		1,000
Maintenance and Repair - Equipment	871	1,000	3,000
Maintenance and Repair - Streets			11,000
Insurance and Bond	3,383	3,000	5,000
Weed Control	1,347		3,000
Payroll Taxes	499	500	1,500
Refuse			2,000
Sewer Lagoon Improvements			16,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,991	11,000	61,300
Unencumbered Cash Balance Dec 31	34,268	41,518	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	35,875	57,325	61,300
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			61,300
Tax Required			8,300
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			8,300

CPA Summary

City of Schoenchen

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	5,396	6,894	1,718
Receipts:			
Ad Valorem Tax	17,020	17,500	xxxxxxxxxxxxxxxx
Delinquent Tax	124		
Motor Vehicle Tax	4,478		3,239
Recreational Vehicle Tax	195		127
16/20M Vehicle Tax	33		37
Commercial Vehicle Tax	499		257
Watercraft Tax			27
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	22,349	17,500	3,687
Resources Available:	27,745	24,394	5,405
Expenditures:			
Bonds	15,000	15,000	15,000
Interest Expense	5,851	5,176	4,501
Professional Fees		2,500	3,404
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	20,851	22,676	22,905
Unencumbered Cash Balance Dec 31	6,894	1,718	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	21,602	22,723	22,905
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			22,905
		Tax Required	
		17,500	
	Delinquent Comp Rate:		0.0%
			0
	Amount of 2019 Ad Valorem Tax		17,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			0
		Tax Required	
		0	
	Delinquent Comp Rate:		0.0%
			0
	Amount of 2019 Ad Valorem Tax		0

Qualifies for

CPA Summary

City of Schoenchen

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	39,622	40,548	40,548
Receipts:			
State of Kansas Gas Tax	5,591	0	0
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	5,591	0	0
Resources Available:	45,213	40,548	40,548
Expenditures:			
Street Repair and Maint	4,665		40,548
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	4,665	0	40,548
Unencumbered Cash Balance Dec 31	40,548	40,548	0
2018/2019/2020 Budget Authority Amount	49,000	50,722	40,548

Adopted Budget Refuse	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	609	781	5,781
Receipts:			
Charges to Customers	16,242	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	16,242	20,000	20,000
Resources Available:	16,851	20,781	25,781
Expenditures:			
Contract Services - Refuse Removal	16,070	15,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	16,070	15,000	25,000
Unencumbered Cash Balance Dec 31	781	5,781	781
2018/2019/2020 Budget Authority Amount	23,000	25,000	25,000

CPA Summary

City of Schoenchen

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	18,516	23,284	41,974
Receipts:			
Charges to Customers	20,060	25,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	20,060	25,000	30,000
Resources Available:	38,576	48,284	71,974
Expenditures:			
Wages	2,075	2,000	4,000
Professional Fees	1,340		2,000
Utilities	489	500	1,000
Permits and Fees	185	150	500
Office Supplies	1,083		500
Repairs	880		50,000
Transfers to Revenue Reserves	2,040	3,660	4,200
Equipment	7,040		8,200
Cash Forward (2020 column)			
Miscellaneous	160		
Does miscellaneous exceed 10% of Total R			
Total Expenditures	15,292	6,310	70,400
Unencumbered Cash Balance Dec 31	23,284	41,974	1,574
2018/2019/2020 Budget Authority Amount	64,140	67,290	70,400

Adopted Budget Revenue Reserve	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	10,880	12,920	16,580
Receipts:			
Transfer from Utilities	2,040	3,660	4,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,040	3,660	4,200
Resources Available:	12,920	16,580	20,780
Expenditures:			
Debt Service	0	0	20,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	0	0	20,500
Unencumbered Cash Balance Dec 31	12,920	16,580	280
2018/2019/2020 Budget Authority Amount	12,790	14,750	20,500

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

City of Schoenchen

will meet on August 12, 2019 at 7:30 PM at St Anthony Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 102 Oak Street, Schoenchen, KS 67667 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	14,991	5.870	11,000	6.234	61,300	8,300	7.734
Debt Service	20,851	16.367	22,676	16.782	22,905	17,500	16.307
Library							
Special Highway	4,665				40,548		
Refuse	16,070		15,000		25,000		
Sewer	15,292		6,310		70,400		
Revenue Reserve					20,500		
Totals	71,869	22.237	54,986	23.016	240,653	25,800	24.041
Less: Transfers	2,040		3,660		4,200		
Net Expenditure	69,829		51,326		236,453		
Total Tax Levied	23,980		24,000		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,078,405		1,042,815		1,073,145		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	145,000	130,000	115,000
Revenue Bonds	5,361	0	247,294
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	150,361	130,000	362,294

*Tax rates are expressed in mills

Jason Schneider

City Official Title: City Clerk

